

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Case No. 02CV3644
)	
HAROLD JOHNSON)	
7039 Georgian Road)	
Philadelphia, PA 19138)	
)	
Defendant.)	

MEMORANDUM OF LAW IN SUPPORT OF THE
UNITED STATES' MOTION FOR ENTRY OF DEFAULT JUDGMENT

This is a civil action in which the United States seeks to have the Court enter a judgment that Harold Johnson is indebted to the United States in the amount of \$52,054.91 plus interest and statutory additions accruing after October 27, 2003.

STATEMENT AND DISCUSSION

The United States is entitled to a judgment in this case pursuant to Fed. R. Civ. P. 55. At the request of the United States, on July 22, 2003, the Clerk entered the default of defendant Harold Johnson. The Clerk entered default based upon the failure of the defendant to appear, plead, or otherwise defend the complaint, and upon the declaration of Pat S. Genis, which stated that the defendant has been served properly with the summons and complaint.

1. On September 24, 2001, the Internal Revenue Service assessed Harold Johnson for unpaid Federal income tax liabilities for the years 1985 and 1986, based upon its determination that Harold Johnson was responsible for paying the federal income taxes to the Internal Revenue Service and neglected or refused to do so. (Compl. ¶ 5.)

2. On account of his refusal to pay the assessments made against him, defendant Harold Johnson is indebted to the United States in the sum certain amount of \$52,054.91, plus statutory additions accruing after October 27, 2003. (Affidavit of Eugene Murphy.) These statutory additions consist of pre- and post-judgment interest. Pursuant to 28 U.S.C. § 1961(c)(1), pre- and post-judgment interest with respect to any Internal Revenue tax case is allowed and accrues in accordance with 26 U.S.C. § 6621. Section 6621 interest accrues until the date on which the tax and accrued interest is paid. Accordingly, a judgment may now be entered against defendant Harold Johnson pursuant to Fed. R. Civ. P. 55(b)(1).

The United States submits the following language for use in the requested judgment:

This action came on for consideration by the Court on the United States' motion for entry of default judgment, and the Court having considered the arguments and declarations in support thereof,

It is Ordered and Adjudged

That the plaintiff, the UNITED STATES OF AMERICA, recover of the defendant, HAROLD JOHNSON, for unpaid 1040 taxes for calendar years 1985 and 1986, the sum of \$52,054.91, plus interest accruing after October 27, 2003, until paid, at the rates established by 26 U.S.C. § 6621.

CONCLUSION

For the foregoing reasons, the United States' motion for entry of default judgment should be granted.

DATED: October _____, 2003

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